

# **EXHIBIT H**



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**VIA E-MAIL**

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**Re: Revenue Bond Adversary Proceeding, Nos. 20-00003, 20-00004, 20-00005**

Counsel:

In connection with the *Order Regarding Discovery in Connection with Motions of the Commonwealth of Puerto Rico, by and Through the Financial Oversight and Management Board, Pursuant to Bankruptcy Rule 7056 for Partial Summary Judgment Disallowing Claims* (Jan. 20, 2021) in Adversary Proceeding Nos. 20-00003 (D.P.R.), 20-00004 (D.P.R.), and 20-00005 (D.P.R.) we have posted productions with Bates ranges CCDA\_STAY0022182 - CCDA\_STAY0026227, CW\_STAY0048569 - CW\_STAY0049729, HTA\_STAY0052524 - HTA\_STAY0057623, PRIFA\_STAY0007732 - PRIFA\_STAY0010357. The secure file link and password will be shared under separate cover.

The productions include documents designated as Confidential under the Protective Order (Case No. 20-00003, ECF No. 64; Case No. 20-00004, ECF No. 63; Case No. 20-00005, ECF No. 76). If you have reason to believe a privileged document has been inadvertently produced, please notify us promptly consistent with paragraph 16 of the protective order. If you have trouble accessing the files, please let us know.

Today's document production completes the Government Entities' production of the documents they agreed to produce and the documents the Government Entities located in its own files responsive to the topics listed in the Motion to Compel Order.<sup>1</sup> The Government Entities are

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<sup>1</sup> As disclosed in our April 6, 2021 letter, O'Melveny requested that the Commonwealth, HTA and PRIFA's auditors separately search for documents responsive to the motion to compel order that may exist in the auditors' files. The materials the auditors located have been or will be produced directly by the auditors in response to Defendants' subpoenas.

reviewing the additional requests Defendants made in their April 19, 2021, letter and will respond under separate cover.

**Documents Withheld for Privilege**

The Government Entities have withheld the following documents from their production on the basis of privilege:

Date	Description	Basis for privilege
May 22, 2018	E-mail from J. Beiswenger to M. Yassin Mahmud, cc J. Rapisardi, P. Friedman, S. Uhland, and C. Yamin Rivera, including legal advice and draft comments regarding Revised Commonwealth 2015 Financial Statements, with attachments	Attorney-client privilege
Dec. 20, 2018	E-mail from J. Beiswenger to J. Hernandez Carreras, cc J. Diaz, F. Ramos, J. Rapisardi, S. Uhland, and P. Friedman, including legal advice and draft comments regarding HTA 2017 Financial Statements, with attachments	Attorney-client privilege

In addition, the Government Entities directed KPMG to withhold the following document from its production based on privilege:

Date	Description	Basis for privilege
Oct. 7, 2014	Letter from Cesar R. Miranda to Hon. Melba I. Acosta Febo providing the Puerto Rico Department of Justice's legal opinion, prepared in anticipation of litigation, to the Puerto Rico Department of Treasury regarding the amount of Rum Tax Revenues due to PRIDCO pursuant to Puerto Rico law and contracts with rum producers.	Attorney work product

Sincerely,

/s/ Elizabeth L. McKeen

Elizabeth L. McKeen